

in which he resides adopted under section seven thousand six hundred eighty-one of the General Code, next following his arrival at the minimum age prescribed hereby or hereunder.”

In answer to your questions, therefore, I am of the opinion that the matter of when a child may first be permitted to enter upon the work of the elementary grades in the public schools is entirely within the sound discretion of the board of education of the school district wherein the pupil is about to attend school, which discretion is to be manifested by rules and regulations applicable alike to all patrons of the school and is subject to the limitation that the time fixed must be within the school year during which the child attains the age of six years.

Respectfully,

THOMAS J. HERBERT,
Attorney General.

1291.

LEASE—OFFICE SPACE, TO STATE BY THE PENN MUTUAL LIFE INSURANCE COMPANY, ROOMS 306, 307, 308, 10 SOUTH MAIN STREET, AKRON, SUMMIT COUNTY, USE, SALES TAX SECTION, DEPARTMENT OF TAXATION.

COLUMBUS, OHIO, October 13, 1939.

HON. CARL G. WAHL, *Director, Department of Public Works, Columbus, Ohio.*

DEAR SIR: You have submitted for my examination and approval a certain lease executed by The Penn Mutual Life Insurance Company, a Pennsylvania Corporation, in and by which there are leased and demised to the State of Ohio, acting through you, as Director of the Department of Public Works, certain premises for the use of the Sales Tax Section of the Department of Taxation.

By this lease, which is one for a period of sixteen months, commencing on the 1st day of September, 1939, and ending on the 31st day of December, 1940, and which provides for the rental during said term of \$960.00, payable in monthly installments of \$60.00 each, there are leased and demised to the State of Ohio for the use of the Sales Tax Section of the Department of Taxation, the following described premises:

“Situating in the City of Akron, County of Summit and State of Ohio, and being office rooms 306-307 and 308 located on the third floor of the building known as No. 10 South Main

Street, and consisting of about 843 square feet of office space,
* * *

This lease has been executed by J. W. Conover and Snyder A. Smith, as officers of The Penn Mutual Life Insurance Company. I find that this lease and the provisions thereof are in proper form.

This lease is accompanied by contract encumbrance record No. 131 which has been executed in proper form and which shows that there are unencumbered balances in the appropriation account sufficient in amount to pay the monthly rental under this lease for September, 1939. This is a sufficient compliance with the provisions of Section 2288-2, General Code.

This lease is accordingly approved by me and the same is herewith returned to you.

Respectfully,

THOMAS J. HERBERT,
Attorney General.

1292.

TREASURER OF STATE — PLEDGE OF COLLATERAL TO
SECURE UNEMPLOYMENT COMPENSATION FUND —
UNEMPLOYMENT COMPENSATION ADMINISTRATION
FUND — DISCUSSION, LEGALITY, DEPOSIT OF SUCH
COLLATERAL.

SYLLABUS:

Legality of deposit of collateral to secure unemployment funds discussed.

COLUMBUS, OHIO, October 16, 1939.

HON. HERSCHEL C. ATKINSON, *Administrator, Bureau of Unemployment Compensation, Columbus, Ohio.*

DEAR SIR: Your recent letter requests my opinion as to the legality of the action of the Treasurer of State in obtaining the pledge of collateral to secure the unemployment compensation fund and the unemployment compensation administration fund. With your letter you enclose communications from the Social Security Board and from Paul C. Stetzberger, Assistant Treasurer of State, and also a certificate of Don H. Ebright, Treasurer of State.

Section 1345-2, General Code, creates an unemployment compensation fund and provides that the Treasurer of State shall be the custodian thereof and shall administer same in accordance with the directions of the Administrator of the Bureau of Unemployment Compensation. It is fur-